## INDIANA TAX COURT

Cases Transmitted Week of 4/14/08

Name: <u>IMA Holdings, Inc. v. Ind. Dept. of State Revenue</u>

Case No. 49T10-0804-TA-24

Date Filed: 4/16/08

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Type of Tax: Sales & Use – taxpayer challenges whether sales tax is due because lessor let lessee use aircraft for

training and maintenance purposes without paying rent.